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1 A bill to be entitled
 2 An act relating to taxation; amending s. 125.0104,
 3 F.S.; revising population cap; amending s. 196.081,
 4 F.S.; expanding eligibility for a certain prorated
 5 refund; removing a limitation on when certain
 6 surviving spouses are exempt from a specified tax;
 7 exempting from taxation the homestead property of the
 8 surviving spouse of a first responder who dies in the
 9 line of duty while employed by the United States
 10 expanding the definition of "first responder" to
 11 include certain federal law enforcement officers;
 12 providing applicability; amending s. 196.081, F.S.;
 13 specifying that certain permanently and totally
 14 disabled veterans or their surviving spouses are
 15 entitled to, rather than may receive, a prorated
 16 refund of ad valorem taxes paid under certain
 17 circumstances; making clarifying changes relating to
 18 the transfer of homestead tax exemptions by surviving
 19 spouses of certain veterans and first responders;
 20 amending s. 196.196, F.S.; specifying property used
 21 for religious purposes; providing applicability;
 22 amending s. 196.198, F.S.; providing an additional
 23 circumstance under which property is deemed to be
 24 owned by an educational institution; amending s.
 25 197.319, F.S.; revising definitions; revising

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26 | procedures for the refund of taxes in certain
 27 | circumstances; providing applicability; amending ss.
 28 | 199.145 and 201.08, F.S.; providing requirements for
 29 | taxation of specified loans in certain circumstances;
 30 | amending s. 202.19, F.S.; revising the name of the
 31 | discretionary communications services tax; requiring a
 32 | certain tax remain the same rate as it was on a
 33 | specified past date until a specified future date;
 34 | prohibiting a certain tax passed after a specified
 35 | date from being added to the local communications
 36 | service tax until a future date; amending s. 206.9952,
 37 | F.S.; conforming provisions to changes made by the
 38 | act; amending s. 206.9955, F.S.; delaying the
 39 | effective date of certain taxes on natural gas fuel;
 40 | amending s. 206.996, F.S.; conforming a provision to
 41 | changes made by the act; amending s. 212.054, F.S.;
 42 | specifying administrative procedure for funds
 43 | collected pursuant to a local discretionary sales
 44 | surtax later adjudicated unconstitutional; amending s.
 45 | 212.08, F.S.; exempting from sales and use tax the
 46 | sale of certain fencing used to contain, confine, or
 47 | process cattle; defining the term "renewable natural
 48 | gas"; providing a sales tax exemption for the purchase
 49 | of certain machinery and equipment relating to
 50 | renewable natural gas; requiring purchasers of such

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51 machinery and equipment to furnish the vendor with a
 52 certain affidavit; providing an exception; providing
 53 penalties, including a criminal penalty; authorizing
 54 the Department of Revenue to adopt rules; providing a
 55 sales tax exemption for the purchase of specified
 56 products relating to babies and toddlers; exempting
 57 the sale for human use of diapers, incontinence
 58 undergarments, incontinence pads, and incontinence
 59 liners from the sales and use tax; exempting the sale
 60 of oral hygiene products from the sales and use tax;
 61 providing definitions; providing an exemption from the
 62 state tax on sales, use, and other transactions for
 63 investigation services provided by a small private
 64 investigative agency; providing definitions; providing
 65 an exception; amending s. 212.031, F.S.; reducing the
 66 tax levied on rental or license fees charged for the
 67 use of real property; amending s. 213.053, F.S.;
 68 revising information which the Department of Revenue
 69 may share with the Department of Environmental
 70 Protection to include changes made by the act;
 71 amending s. 220.02, F.S.; revising the order in which
 72 credits may be taken to include credits created by the
 73 act; amending s. 220.03, F.S.; adopting the Internal
 74 Revenue Code in effect on a specified date; providing
 75 for retroactive operation; amending s. 220.13, F.S.;

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76 | revising the definition of the term "adjusted federal
 77 | income" to include credits created by the act;
 78 | creating s. 220.199, F.S.; providing definitions;
 79 | providing a tax credit to developers and homebuilders
 80 | for certain graywater systems purchased during the
 81 | taxable year; providing a cap on the amount of the tax
 82 | credit per system and per developer or homebuilder;
 83 | specifying information the developer or homebuilder
 84 | must provide; requiring the Department of
 85 | Environmental Protection to make certain
 86 | determinations and to certify such determinations
 87 | within a specified time frame; requiring such
 88 | determinations be included on specified returns;
 89 | prohibiting the certification of credits for tax years
 90 | after a certain date; authorizing tax credits to be
 91 | carried forward for up to a specified number of years;
 92 | authorizing the Department of Revenue and the
 93 | Department of Environmental Protection to adopt rules;
 94 | providing for future repeal; creating s. 220.1991,
 95 | F.S.; authorizing a tax credit for a portion of the
 96 | cost of specified equipment; providing requirements to
 97 | receive such credit; providing the maximum amount of
 98 | credits available for each taxpayer for certain fiscal
 99 | years; providing applicability; authorizing the
 100 | Department of Revenue to adopt specified rules;

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101 providing requirements for certain forms; requiring
 102 the credit to be approved by the department before it
 103 is used; requiring the Department of Revenue to take
 104 certain actions when processing applications;
 105 providing requirements for incomplete applications;
 106 authorizing credits to be carried forward for up to a
 107 specified number of years; authorizing credits to be
 108 used on a consolidated return in certain
 109 circumstances; prohibiting credits from specified
 110 transfers; providing an exception; requiring
 111 notification if such exception is used; requiring the
 112 Department of Revenue to take specified actions in
 113 relation to such notifications; providing requirements
 114 for a credit approved after a specified event;
 115 providing for the reduction of estimated payments in
 116 certain circumstances; providing for future repeal;
 117 amending s. 220.222, F.S.; requiring specified
 118 calculations relating to the underpayment of taxes to
 119 include the amount of certain credits; amending s.
 120 402.62, F.S.; modifying the restrictions for
 121 designation as an eligible charitable organization
 122 under the Strong Families tax credit program;
 123 increasing the Strong Families tax credit cap;
 124 exempting from sales and use tax the retail sale of
 125 certain clothing, wallets, bags, school supplies,

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126 | learning aids and jigsaw puzzles, and personal
 127 | computers and personal computer-related accessories
 128 | during a specified timeframe; providing definitions;
 129 | specifying locations where the tax exemptions do not
 130 | apply; authorizing certain dealers to opt out of
 131 | participating in the tax holiday, subject to certain
 132 | requirements; authorizing the department to adopt
 133 | emergency rules; exempting from sales and use tax
 134 | specified disaster preparedness supplies during a
 135 | specified timeframe; providing definitions; specifying
 136 | locations where the tax exemptions do not apply;
 137 | authorizing the department to adopt emergency rules;
 138 | exempting from sales and use tax admissions to certain
 139 | events, performances, and facilities, certain season
 140 | tickets, and the retail sale of certain boating and
 141 | water activity, camping, fishing, general outdoor, and
 142 | residential pool supplies and sporting equipment
 143 | during specified timeframes; providing definitions;
 144 | specifying locations where the tax exemptions do not
 145 | apply; authorizing the department to adopt emergency
 146 | rules; exempting from the sales and use tax the retail
 147 | sale of tools used by skilled trade workers during a
 148 | specified timeframe; specifying locations where the
 149 | tax exemptions do not apply; authorizing the
 150 | department to adopt emergency rules; exempting from

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151 sales and use tax the retail sale of new ENERGY STAR
 152 appliances during a specified timeframe; defining the
 153 term "ENERGY STAR appliance"; exempting from sales and
 154 use tax the retail sale of gas ranges and cooktops;
 155 defining the term "gas ranges and cooktops"; providing
 156 for a transfer of funds by a specified date;
 157 authorizing the Department of Revenue to adopt
 158 emergency rules; providing for applicability;
 159 providing for retroactive operation; providing
 160 effective dates.

161

162 Be It Enacted by the Legislature of the State of Florida:

163

164 Section 1. Paragraph (c) of subsection (5) of section
 165 125.0104, Florida Statutes, is amended to read:

166 125.0104 Tourist development tax; procedure for levying;
 167 authorized uses; referendum; enforcement.—

168 (5) AUTHORIZED USES OF REVENUE.—

169 (c) A county located adjacent to the Gulf of Mexico or the
 170 Atlantic Ocean, except a county that receives revenue from taxes
 171 levied pursuant to s. 125.0108, which meets the following
 172 criteria may use up to 10 percent of the tax revenue received
 173 pursuant to this section to reimburse expenses incurred in
 174 providing public safety services, including emergency medical
 175 services as defined in s. 401.107(3), and law enforcement

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176 services, which are needed to address impacts related to
 177 increased tourism and visitors to an area. However, if taxes
 178 collected pursuant to this section are used to reimburse
 179 emergency medical services or public safety services for tourism
 180 or special events, the governing board of a county or
 181 municipality may not use such taxes to supplant the normal
 182 operating expenses of an emergency medical services department,
 183 a fire department, a sheriff's office, or a police department.

184 To receive reimbursement, the county must:

- 185 1. Generate a minimum of \$10 million in annual proceeds
- 186 from any tax, or any combination of taxes, authorized to be
- 187 levied pursuant to this section;
- 188 2. Have at least three municipalities; and
- 189 3. Have an estimated population of less than 275,000
- 190 ~~225,000~~, according to the most recent population estimate
- 191 prepared pursuant to s. 186.901, excluding the inmate
- 192 population.

193
 194 The board of county commissioners must by majority vote approve
 195 reimbursement made pursuant to this paragraph upon receipt of a
 196 recommendation from the tourist development council.

197 Section 2. Paragraph (b) of subsection (1) and subsections
 198 (4) and (6) of section 196.081, Florida Statutes, are amended to
 199 read:

200 196.081 Exemption for certain permanently and totally

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201 disabled veterans and for surviving spouses of veterans;
 202 exemption for surviving spouses of first responders who die in
 203 the line of duty.-

204 (1)

205 (b)1. If legal or beneficial title to property is acquired
 206 between January 1 and November 1 of any year by a veteran or his
 207 or her surviving spouse receiving an exemption under this
 208 section on another property for that tax year, the veteran or
 209 his or her surviving spouse may receive a refund, prorated as of
 210 the date of transfer, of the ad valorem taxes paid for the newly
 211 acquired property if he or she applies for and receives an
 212 exemption under this section for the newly acquired property in
 213 the next tax year. If the property appraiser finds that the
 214 applicant is entitled to an exemption under this section for the
 215 newly acquired property, the property appraiser shall
 216 immediately make such entries upon the tax rolls of the county
 217 that are necessary to allow the prorated refund of taxes for the
 218 previous tax year.

219 2. If legal or beneficial title to property is acquired
 220 between January 1 and November 1 of any year by a veteran or his
 221 or her surviving spouse who is not receiving an exemption under
 222 this section on another property for that tax year, and as of
 223 January 1 of that tax year, the veteran was honorably discharged
 224 with a service-connected total and permanent disability and for
 225 whom a letter from the United States Government or United States

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226 Department of Veterans Affairs or its predecessor has been
 227 issued certifying that the veteran is totally and permanently
 228 disabled, the veteran or his or her surviving spouse may receive
 229 a refund, prorated as of the date of transfer, of the ad valorem
 230 taxes paid for the newly acquired property if he or she applies
 231 for and receives an exemption under this section for the newly
 232 acquired property in the next tax year. If the property
 233 appraiser finds that the applicant is entitled to an exemption
 234 under this section for the newly acquired property, the property
 235 appraiser shall immediately make such entries upon the tax rolls
 236 of the county that are necessary to allow the prorated refund of
 237 taxes for the previous tax year.

238 (4) Any real estate that is owned and used as a homestead
 239 by the surviving spouse of a veteran who died from service-
 240 connected causes while on active duty as a member of the United
 241 States Armed Forces and for whom a letter from the United States
 242 Government or United States Department of Veterans Affairs or
 243 its predecessor has been issued certifying that the veteran who
 244 died from service-connected causes while on active duty is
 245 exempt from taxation ~~if the veteran was a permanent resident of~~
 246 ~~this state on January 1 of the year in which the veteran died.~~

247 (a) The production of the letter by the surviving spouse
 248 which attests to the veteran's death while on active duty is
 249 prima facie evidence that the surviving spouse is entitled to
 250 the exemption.

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251 (b) The tax exemption carries over to the benefit of the
 252 veteran's surviving spouse as long as the spouse holds the legal
 253 or beneficial title to the homestead, permanently resides
 254 thereon as specified in s. 196.031, and does not remarry. If the
 255 surviving spouse sells the property, an exemption not to exceed
 256 the amount granted under the most recent ad valorem tax roll may
 257 be transferred to his or her new residence as long as it is used
 258 as his or her primary residence and he or she does not remarry.

259 (6) Any real estate that is owned and used as a homestead
 260 by the surviving spouse of a first responder who died in the
 261 line of duty while employed by the United States, the state, or
 262 any political subdivision of the state, including authorities
 263 and special districts, and for whom a letter from the United
 264 States Government, the state, or appropriate political
 265 subdivision of the state, or other authority or special
 266 district, has been issued which legally recognizes and certifies
 267 that the first responder died in the line of duty while employed
 268 as a first responder is exempt from taxation if the first
 269 responder and his or her surviving spouse were permanent
 270 residents of this state on January 1 of the year in which the
 271 first responder died.

272 (a) The production of the letter by the surviving spouse
 273 which attests to the first responder's death in the line of duty
 274 is prima facie evidence that the surviving spouse is entitled to
 275 the exemption.

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276 (b) The tax exemption applies as long as the surviving
 277 spouse holds the legal or beneficial title to the homestead,
 278 permanently resides thereon as specified in s. 196.031, and does
 279 not remarry. If the surviving spouse sells the property, an
 280 exemption not to exceed the amount granted under the most recent
 281 ad valorem tax roll may be transferred to his or her new
 282 residence if it is used as his or her primary residence and he
 283 or she does not remarry.

284 (c) As used in this subsection only, and not applicable to
 285 the payment of benefits under s. 112.19 or s. 112.191, the term:

286 1. "First responder" means a federal law enforcement
 287 officer as defined in s. 901.1505(1), a law enforcement officer
 288 or correctional officer as defined in s. 943.10, a firefighter
 289 as defined in s. 633.102, or an emergency medical technician or
 290 paramedic as defined in s. 401.23 who is a full-time paid
 291 employee, part-time paid employee, or unpaid volunteer.

292 2. "In the line of duty" means:

293 a. While engaging in law enforcement;

294 b. While performing an activity relating to fire
 295 suppression and prevention;

296 c. While responding to a hazardous material emergency;

297 d. While performing rescue activity;

298 e. While providing emergency medical services;

299 f. While performing disaster relief activity;

300 g. While otherwise engaging in emergency response

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301 activity; or

302 h. While engaging in a training exercise related to any of
 303 the events or activities enumerated in this subparagraph if the
 304 training has been authorized by the employing entity.

305
 306 A heart attack or stroke that causes death or causes an injury
 307 resulting in death must occur within 24 hours after an event or
 308 activity enumerated in this subparagraph and must be directly
 309 and proximately caused by the event or activity in order to be
 310 considered as having occurred in the line of duty.

311 Section 3. The amendments made by section 2 of this act to
 312 s. 196.081, Florida Statutes, first apply to the 2024 ad valorem
 313 tax roll.

314 Section 4. Paragraph (b) of subsection (1), subsection
 315 (3), paragraph (b) of subsection (4), and paragraph (b) of
 316 subsection (6) of section 196.081, Florida Statutes, are amended
 317 to read:

318 196.081 Exemption for certain permanently and totally
 319 disabled veterans and for surviving spouses of veterans;
 320 exemption for surviving spouses of first responders who die in
 321 the line of duty.-

322 (1)

323 (b) If legal or beneficial title to property is acquired
 324 between January 1 and November 1 of any year by a veteran or his
 325 or her surviving spouse receiving an exemption under this

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326 section on another property for that tax year, the veteran or
 327 his or her surviving spouse is entitled to ~~may receive~~ a refund,
 328 prorated as of the date of transfer, of the ad valorem taxes
 329 paid for the newly acquired property if he or she applies for
 330 and receives an exemption under this section for the newly
 331 acquired property in the next tax year. If the property
 332 appraiser finds that the applicant is entitled to an exemption
 333 under this section for the newly acquired property, the property
 334 appraiser shall immediately make such entries upon the tax rolls
 335 of the county that are necessary to allow the prorated refund of
 336 taxes for the previous tax year.

337 (3) If the totally and permanently disabled veteran
 338 predeceases his or her spouse and if, upon the death of the
 339 veteran, the spouse holds the legal or beneficial title to the
 340 homestead and permanently resides thereon as specified in s.
 341 196.031, the exemption from taxation carries over to the benefit
 342 of the veteran's spouse until such time as he or she remarries
 343 or sells or otherwise disposes of the property. If the spouse
 344 sells the property, the spouse may transfer an exemption not to
 345 exceed the amount granted from the most recent ad valorem tax
 346 roll ~~may be transferred~~ to his or her new residence, as long as
 347 it is used as his or her primary residence and he or she does
 348 not remarry.

349 (4) Any real estate that is owned and used as a homestead
 350 by the surviving spouse of a veteran who died from service-

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351 connected causes while on active duty as a member of the United
 352 States Armed Forces and for whom a letter from the United States
 353 Government or United States Department of Veterans Affairs or
 354 its predecessor has been issued certifying that the veteran who
 355 died from service-connected causes while on active duty is
 356 exempt from taxation if the veteran was a permanent resident of
 357 this state on January 1 of the year in which the veteran died.

358 (b) The tax exemption carries over to the benefit of the
 359 veteran's surviving spouse as long as the spouse holds the legal
 360 or beneficial title to the homestead, permanently resides
 361 thereon as specified in s. 196.031, and does not remarry. If the
 362 surviving spouse sells the property, the spouse may transfer an
 363 exemption not to exceed the amount granted under the most recent
 364 ad valorem tax roll ~~may be transferred~~ to his or her new
 365 residence as long as it is used as his or her primary residence
 366 and he or she does not remarry.

367 (6) Any real estate that is owned and used as a homestead
 368 by the surviving spouse of a first responder who died in the
 369 line of duty while employed by the state or any political
 370 subdivision of the state, including authorities and special
 371 districts, and for whom a letter from the state or appropriate
 372 political subdivision of the state, or other authority or
 373 special district, has been issued which legally recognizes and
 374 certifies that the first responder died in the line of duty
 375 while employed as a first responder is exempt from taxation if

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376 | the first responder and his or her surviving spouse were
 377 | permanent residents of this state on January 1 of the year in
 378 | which the first responder died.

379 | (b) The tax exemption applies as long as the surviving
 380 | spouse holds the legal or beneficial title to the homestead,
 381 | permanently resides thereon as specified in s. 196.031, and does
 382 | not remarry. If the surviving spouse sells the property, the
 383 | spouse may transfer an exemption not to exceed the amount
 384 | granted under the most recent ad valorem tax roll ~~may be~~
 385 | ~~transferred~~ to his or her new residence if it is used as his or
 386 | her primary residence and he or she does not remarry.

387 | Section 5. Subsection (3) of section 196.196, Florida
 388 | Statutes, is amended, and subsection (6) is added to that
 389 | section, to read:

390 | 196.196 Determining whether property is entitled to
 391 | charitable, religious, scientific, or literary exemption.—

392 | (3) Property owned by an exempt organization is used for a
 393 | religious purpose if the institution has taken affirmative steps
 394 | to prepare the property for use as a house of public worship.
 395 | The term "affirmative steps" means environmental or land use
 396 | permitting activities, creation of architectural plans or
 397 | schematic drawings, land clearing or site preparation,
 398 | construction or renovation activities, or other similar
 399 | activities that demonstrate a commitment of the property to a
 400 | religious use as a house of public worship. For purposes of this

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401 section subsection, the term "public worship" means religious
 402 worship services and those other activities that are incidental
 403 to religious worship services, such as educational activities,
 404 parking, recreation, partaking of meals, and fellowship.

405 (6) Property that is used as a parsonage, burial grounds,
 406 or tomb and is owned by a house of public worship is used for a
 407 religious purpose.

408 Section 6. The amendments made by this act to s. 196.196,
 409 Florida Statutes, are remedial and clarifying in nature and do
 410 not provide a basis for an assessment of any tax or create a
 411 right to a refund of any tax paid before the effective date of
 412 this act.

413 Section 7. Section 196.198, Florida Statutes, is amended
 414 to read:

415 196.198 Educational property exemption.—Educational
 416 institutions within this state and their property used by them
 417 or by any other exempt entity or educational institution
 418 exclusively for educational purposes are exempt from taxation.
 419 Sheltered workshops providing rehabilitation and retraining of
 420 individuals who have disabilities and exempted by a certificate
 421 under s. (d) of the federal Fair Labor Standards Act of 1938, as
 422 amended, are declared wholly educational in purpose and are
 423 exempt from certification, accreditation, and membership
 424 requirements set forth in s. 196.012. Those portions of property
 425 of college fraternities and sororities certified by the

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426 | president of the college or university to the appropriate
 427 | property appraiser as being essential to the educational process
 428 | are exempt from ad valorem taxation. The use of property by
 429 | public fairs and expositions chartered by chapter 616 is
 430 | presumed to be an educational use of such property and is exempt
 431 | from ad valorem taxation to the extent of such use. Property
 432 | used exclusively for educational purposes shall be deemed owned
 433 | by an educational institution if the entity owning 100 percent
 434 | of the educational institution is owned by the identical persons
 435 | who own the property, or if the entity owning 100 percent of the
 436 | educational institution and the entity owning the property are
 437 | owned by the identical natural persons, or if the educational
 438 | institution is a lessee that owns the leasehold interest in a
 439 | bona fide lease for a nominal amount per year having an original
 440 | term of 98 years or more. Land, buildings, and other
 441 | improvements to real property used exclusively for educational
 442 | purposes shall be deemed owned by an educational institution if
 443 | the entity owning 100 percent of the land is a nonprofit entity
 444 | and the land is used, under a ground lease or other contractual
 445 | arrangement, by an educational institution that owns the
 446 | buildings and other improvements to the real property, is a
 447 | nonprofit entity under s. 501(c)(3) of the Internal Revenue
 448 | Code, and provides education limited to students in
 449 | prekindergarten through grade 8. Land, buildings, and other
 450 | improvements to real property used exclusively for educational

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451 purposes are deemed owned by an educational institution if the
 452 educational institution that currently uses the land, buildings,
 453 and other improvements for educational purposes is an
 454 educational institution described in s. 212.0602, and, under a
 455 lease, the educational institution is responsible for any taxes
 456 owed and for ongoing maintenance and operational expenses for
 457 the land, buildings, and other improvements. For such leasehold
 458 properties, the educational institution shall receive the full
 459 benefit of the exemption. The owner of the property shall
 460 disclose to the educational institution the full amount of the
 461 benefit derived from the exemption and the method for ensuring
 462 that the educational institution receives the benefit.
 463 Notwithstanding ss. 196.195 and 196.196, property owned by a
 464 house of public worship and used by an educational institution
 465 for educational purposes limited to students in preschool
 466 through grade 8 shall be exempt from ad valorem taxes. If legal
 467 title to property is held by a governmental agency that leases
 468 the property to a lessee, the property shall be deemed to be
 469 owned by the governmental agency and used exclusively for
 470 educational purposes if the governmental agency continues to use
 471 such property exclusively for educational purposes pursuant to a
 472 sublease or other contractual agreement with that lessee. If the
 473 title to land is held by the trustee of an irrevocable inter
 474 vivos trust and if the trust grantor owns 100 percent of the
 475 entity that owns an educational institution that is using the

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476 land exclusively for educational purposes, the land is deemed to
 477 be property owned by the educational institution for purposes of
 478 this exemption. Property owned by an educational institution
 479 shall be deemed to be used for an educational purpose if the
 480 institution has taken affirmative steps to prepare the property
 481 for educational use. The term "affirmative steps" means
 482 environmental or land use permitting activities, creation of
 483 architectural plans or schematic drawings, land clearing or site
 484 preparation, construction or renovation activities, or other
 485 similar activities that demonstrate commitment of the property
 486 to an educational use.

487 Section 8. Section 197.319, Florida Statutes, is amended
 488 to read:

489 197.319 Refund of taxes for residential improvements
 490 rendered uninhabitable by a catastrophic event.—

491 (1) As used in this section, the term:

492 (a) "Catastrophic event" means an event of misfortune or
 493 calamity that renders one or more residential improvements
 494 uninhabitable. It does not include an event caused, directly or
 495 indirectly, by the property owner with the intent to damage or
 496 destroy the residential improvement.

497 (b) "Catastrophic event refund" means the product arrived
 498 at by multiplying the damage differential by the amount of
 499 timely paid taxes that were initially levied in the year in
 500 which the catastrophic event occurred.

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501 (c) "Damage differential" means the product arrived at by
 502 multiplying the percent change in value by a ratio, the
 503 numerator of which is the number of days the residential
 504 improvement was rendered uninhabitable in the year in which the
 505 catastrophic event occurred, and the denominator of which is
 506 365.

507 (d) "Percent change in value" means the difference between
 508 the a residential parcel's just value of a residential parcel as
 509 of January 1 of the year in which the catastrophic event
 510 occurred and its postcatastrophic event just value, expressed as
 511 a percentage of the parcel's just value as of January 1 of the
 512 year in which the catastrophic event occurred.

513 (e) "Postcatastrophic event just value" means the just
 514 value of the residential parcel on January 1 of the year in
 515 which a catastrophic event occurred, adjusted by subtracting
 516 ~~reduced to reflect~~ the just value of the residential improvement
 517 ~~parcel~~ on January 1 of the year in which a catastrophic event
 518 occurred after the catastrophic event that rendered the
 519 ~~residential improvement thereon uninhabitable and before any~~
 520 ~~subsequent repairs. For purposes of this paragraph, a~~
 521 ~~residential improvement that is uninhabitable has no value~~
 522 ~~attached to it. The catastrophic event refund is determined only~~
 523 ~~for purposes of calculating tax refunds for the year or years in~~
 524 ~~which the residential improvement is uninhabitable as a result~~
 525 ~~of the catastrophic event and does not determine a parcel's just~~

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526 ~~value as of January 1 each year.~~

527 (f) "Residential improvement" means a residential dwelling
 528 or house on real estate used and owned as a homestead as defined
 529 in s. 196.012(13) or used as nonhomestead residential property
 530 as defined in s. 193.1554(1). A residential improvement does not
 531 include a structure that is not essential to the use and
 532 occupancy of the residential dwelling or house, including, but
 533 not limited to, a detached utility building, detached carport,
 534 detached garage, bulkhead, fence, or swimming pool, and does not
 535 include land.

536 (g) "Uninhabitable" means the loss of use and occupancy of
 537 a residential improvement for the purpose for which it was
 538 constructed resulting from damage to or destruction of, or from
 539 a condition that compromises the structural integrity of, the
 540 residential improvement which was caused by a catastrophic
 541 event, ~~as evidenced by documentation, including, but not limited~~
 542 ~~to, utility bills, insurance information, contractors'~~
 543 ~~statements, building permit applications, or building inspection~~
 544 ~~certificates of occupancy.~~

545 (2) If a residential improvement is rendered uninhabitable
 546 for at least 30 days due to a catastrophic event, taxes
 547 originally levied and paid for the year in which the
 548 catastrophic event occurred may be refunded in the following
 549 manner:

550 (a) The property owner must file an application for refund

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551 with the property appraiser on a form prescribed by the
 552 department and furnished by the property appraiser;

553 ~~1. If the residential improvement is restored to a~~
 554 ~~habitable condition before December 1 of the year in which the~~
 555 ~~catastrophic event occurred, no sooner than 30 days after the~~
 556 ~~residential improvement that was rendered uninhabitable has been~~
 557 ~~restored to a habitable condition; or~~

558 ~~2.~~ no later than March 1 of the year immediately following
 559 the catastrophic event. The property appraiser may allow
 560 applications to be filed electronically.

561 (b) The application for refund must describe the
 562 catastrophic event ~~be made on a form prescribed by the~~
 563 ~~department and furnished by the property appraiser. The property~~
 564 ~~appraiser may request supporting documentation be submitted~~
 565 ~~along with the application, including, but not limited to,~~
 566 ~~utility bills, insurance information, contractors' statements,~~
 567 ~~building permit applications, or building inspection~~
 568 ~~certificates of occupancy, for purposes of determining~~
 569 ~~conditions of uninhabitability and subsequent habitability~~
 570 ~~following any repairs.~~

571 ~~(b)~~ The application for refund must identify the
 572 residential parcel upon which the residential improvement was
 573 rendered uninhabitable by a catastrophic event, the date on
 574 which the catastrophic event occurred, and the number of days
 575 the residential improvement was uninhabitable during the

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576 | calendar year in which the catastrophic event occurred. For
 577 | purposes of determining uninhabitability, the application must
 578 | be accompanied by supporting documentation, including, but not
 579 | limited to, utility bills, insurance information, contractors'
 580 | statements, building permit applications, or building inspection
 581 | certificates of occupancy.

582 | (c) The application for refund must be verified under oath
 583 | and is subject to penalty of perjury.

584 | ~~Upon receipt of an application for refund, The~~
 585 | property appraiser shall review ~~must investigate the statements~~
 586 | ~~contained in the application and to~~ determine if the applicant
 587 | is entitled to a refund of taxes. No later than April 1 of the
 588 | year following the date on which the catastrophic event
 589 | occurred, the property appraiser must:

590 | 1. Notify the applicant if the property appraiser
 591 | determines that the applicant is not entitled to receive a
 592 | refund. If the property appraiser determines that the applicant
 593 | is not entitled to a refund, the applicant may file a petition
 594 | with the value adjustment board, pursuant to s. 194.011(3),
 595 | requesting that the refund be granted. The petition must be
 596 | filed with the value adjustment board on or before the 30th day
 597 | following the issuance of the notice by the property appraiser.

598 | ~~(c) If the property appraiser determines that the~~
 599 | ~~applicant is entitled to a refund, the property appraiser must~~
 600 | ~~issue.~~

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601 2. Issue an official written statement to the tax collector
 602 and the applicant within 30 days after the determination, but no
 603 later than by April 1 of the year following the date on which
 604 the catastrophic event occurred, if the property appraiser
 605 determines that the applicant is entitled to a refund. The
 606 statement must provide, ~~that provides:~~

607 a.1. The just value of the residential improvement as
 608 determined by the property appraiser on January 1 of the year in
 609 which the catastrophic event for which the applicant is claiming
 610 a refund occurred.

611 b.2. The number of days during the calendar year during
 612 which the residential improvement was uninhabitable.

613 c.3. The postcatastrophic event just value of the
 614 residential parcel as determined by the property appraiser.

615 d.4. The percent change in value applicable to the
 616 residential parcel.

617 (3) Upon receipt of the written statement from the
 618 property appraiser, the tax collector shall calculate the damage
 619 differential pursuant to this section ~~and process a refund in an~~
 620 ~~amount equal to the catastrophic event refund.~~

621 (a) If the property taxes for the year in which the
 622 catastrophic event occurred have been paid, the tax collector
 623 must process a refund in an amount equal to the catastrophic
 624 event refund.

625 (b) If the property taxes for the year in which the

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626 catastrophic event occurred have not been paid, the tax
 627 collector must process a refund in an amount equal to the
 628 catastrophic event refund only upon receipt of timely payment of
 629 the property taxes for the year in which the catastrophic event
 630 occurred.

631 (4) Any person who is qualified to have his or her
 632 property taxes refunded under this section ~~subsection (2)~~ but
 633 fails to file an application by March 1 of the year immediately
 634 following the year in which the catastrophic event occurred may
 635 file an application for refund under this subsection and may
 636 file a petition with the value adjustment board, pursuant to s.
 637 194.011(3), requesting that a refund under this subsection be
 638 granted. Such petition may be filed at any time during the
 639 taxable year on or before the 25th day following the mailing of
 640 the notice of proposed property taxes and non-ad valorem
 641 assessments by the property appraiser as provided in s.
 642 194.011(1). Upon reviewing the petition, if the person is
 643 qualified to receive the refund under this subsection and
 644 demonstrates particular extenuating circumstances determined by
 645 the property appraiser or the value adjustment board to warrant
 646 granting a late application for refund, the property appraiser
 647 or the value adjustment board may grant a refund.

648 (5) By September 1 of each year, the tax collector shall
 649 notify:

650 (a) The department of the total reduction in taxes for all

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651 | properties that qualified for a refund pursuant to this section
 652 | for the year.

653 | (b) The governing board of each affected local government
 654 | of the reduction in such local government's taxes that occurred
 655 | pursuant to this section.

656 | (6) For purposes of this section, a residential
 657 | improvement that is uninhabitable has no value.

658 | (7) The disaster relief refund is determined only for
 659 | purposes of calculating tax refunds for the year in which the
 660 | residential improvement is uninhabitable as a result of the
 661 | catastrophic event and does not determine a parcel's just value
 662 | as of January 1 of any subsequent year.

663 | (8)~~(6)~~ This section does not affect the requirements of s.
 664 | 197.333.

665 | Section 9. The amendments made by this act to s. 197.319,
 666 | Florida Statutes, first apply to the 2024 ad valorem tax roll.

667 | Section 10. Subsection (2) of section 199.145, Florida
 668 | Statutes, is amended to read:

669 | 199.145 Corrective mortgages; assignments; assumptions;
 670 | refinancing.—

671 | (2) (a) No additional nonrecurring tax shall be due upon
 672 | the assignment by the obligee of a note, bond, or other
 673 | obligation for the payment of money upon which a nonrecurring
 674 | tax has previously been paid.

675 | (b) Notes and mortgages for a Federal Government small

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676 business loan program transaction pursuant to 15 U.S.C. ss. 695-
 677 697g, also known as 504 loans, where the Small Business
 678 Administration (SBA) is the obligee or mortgagee, that increases
 679 the principal balance of a note or mortgage that is part of an
 680 interim loan for purposes of debenture guarantee funding upon
 681 which nonrecurring tax has previously been paid, will be subject
 682 to additional tax only on the increase above the current
 683 principal balance. The obligor and mortgagor must be the same as
 684 on the prior note and mortgage, and there may not be new or
 685 additional obligors or mortgagors. The prior note or the book
 686 and page number of the recorded interim mortgage must be
 687 referenced in the SBA note or mortgage.

688 Section 11. Subsection (3) of section 201.08, Florida
 689 Statutes, is amended to read:

690 201.08 Tax on promissory or nonnegotiable notes, written
 691 obligations to pay money, or assignments of wages or other
 692 compensation; exception.—

693 (3)(a) No tax shall be required on promissory notes
 694 executed for students to receive financial aid from federal or
 695 state educational assistance programs, from loans guaranteed by
 696 the Federal Government or the state when federal regulations
 697 prohibit the assessment of such taxes against the borrower, or
 698 for any financial aid program administered by a state university
 699 or community college, and the holders of such promissory notes
 700 shall not lose any rights incident to the payment of such tax.

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701 (b) Notes and mortgages for a Federal Government small
 702 business loan program transaction pursuant to 15 U.S.C. ss. 695-
 703 697g, also known as 504 loans, where the Small Business
 704 Administration (SBA) is the obligee or mortgagee, that increases
 705 the principal balance of a note or mortgage that is part of an
 706 interim loan for purposes of debenture guarantee funding upon
 707 which documentary stamp tax has previously been paid, will be
 708 subject to additional tax only on the increase above the current
 709 principal balance. The obligor and mortgagor must be the same as
 710 on the prior note and mortgage, and there may not be new or
 711 additional obligors or mortgagors. The prior note or the book
 712 and page number of the recorded interim mortgage must be
 713 referenced in the SBA note or mortgage.

714 Section 12. Subsections (1) and (5) of section 202.19,
 715 Florida Statutes, are amended, and paragraph (d) is added to
 716 subsection (2) of that section, to read:

717 (1) The governing authority of each county and
 718 municipality may, by ordinance, levy a local discretionary
 719 communications services tax as provided in this section.

720 (2)

721 (d) The local communications services tax rate in effect
 722 on January 1, 2023, may not be increased before January 1, 2026.

723 (5) In addition to the communications services taxes
 724 authorized by subsection (1), a discretionary sales surtax that
 725 a county or school board has levied under s. 212.055 is imposed

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726 as a local communications services tax under this section, and
 727 the rate shall be determined in accordance with s. 202.20(3).
 728 However, any increase to the discretionary sales surtax levied
 729 under s. 212.055 on or after January 1, 2023, may not be added
 730 to the local communication services tax under this section
 731 before January 1, 2026.

732 (a) Except as otherwise provided in this subsection, each
 733 such tax rate shall be applied, in addition to the other tax
 734 rates applied under this chapter, to communications services
 735 subject to tax under s. 202.12 which:

- 736 1. Originate or terminate in this state; and
- 737 2. Are charged to a service address in the county.

738 (b) With respect to private communications services, the
 739 tax shall be on the sales price of such services provided within
 740 the county, which shall be determined in accordance with the
 741 following provisions:

- 742 1. Any charge with respect to a channel termination point
 743 located within such county;
- 744 2. Any charge for the use of a channel between two channel
 745 termination points located in such county; and
- 746 3. Where channel termination points are located both
 747 within and outside of such county:
 - 748 a. If any segment between two such channel termination
 749 points is separately billed, 50 percent of such charge; and
 - 750 b. If any segment of the circuit is not separately billed,

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751 an amount equal to the total charge for such circuit multiplied
 752 by a fraction, the numerator of which is the number of channel
 753 termination points within such county and the denominator of
 754 which is the total number of channel termination points of the
 755 circuit.

756 Section 13. Subsections (3) and (8) of section 206.9952,
 757 Florida Statutes, are amended to read:

758 206.9952 Application for license as a natural gas fuel
 759 retailer.—

760 (3)(a) Any person who acts as a natural gas retailer and
 761 does not hold a valid natural gas fuel retailer license shall
 762 pay a penalty of \$200 for each month of operation without a
 763 license. This paragraph expires December 31, 2025 ~~2023~~.

764 (b) Effective January 1, 2026 ~~2024~~, any person who acts as
 765 a natural gas fuel retailer and does not hold a valid natural
 766 gas fuel retailer license shall pay a penalty of 25 percent of
 767 the tax assessed on the total purchases made during the
 768 unlicensed period.

769 (8) With the exception of a state or federal agency or a
 770 political subdivision licensed under this chapter, each person,
 771 as defined in this part, who operates as a natural gas fuel
 772 retailer shall report monthly to the department and pay a tax on
 773 all natural gas fuel purchases beginning January 1, 2026 ~~2024~~.

774 Section 14. Subsection (2) of section 206.9955, Florida
 775 Statutes, is amended to read:

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776 | 206.9955 Levy of natural gas fuel tax.—
 777 | (2) Effective January 1, 2026 ~~2024~~, the following taxes
 778 | shall be imposed:
 779 | (a) An excise tax of 4 cents upon each motor fuel
 780 | equivalent gallon of natural gas fuel.
 781 | (b) An additional tax of 1 cent upon each motor fuel
 782 | equivalent gallon of natural gas fuel, which is designated as
 783 | the "ninth-cent fuel tax."
 784 | (c) An additional tax of 1 cent on each motor fuel
 785 | equivalent gallon of natural gas fuel by each county, which is
 786 | designated as the "local option fuel tax."
 787 | (d) An additional tax on each motor fuel equivalent gallon
 788 | of natural gas fuel, which is designated as the "State
 789 | Comprehensive Enhanced Transportation System Tax," at a rate
 790 | determined pursuant to this paragraph. Before January 1, 2026
 791 | ~~2024~~, and each year thereafter, the department shall determine
 792 | the tax rate applicable to the sale of natural gas fuel for the
 793 | following 12-month period beginning January 1, rounded to the
 794 | nearest tenth of a cent, by adjusting the tax rate of 5.8 cents
 795 | per gallon by the percentage change in the average of the
 796 | Consumer Price Index issued by the United States Department of
 797 | Labor for the most recent 12-month period ending September 30,
 798 | compared to the base year average, which is the average for the
 799 | 12-month period ending September 30, 2013.
 800 | (e)1. An additional tax is imposed on each motor fuel

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801 equivalent gallon of natural gas fuel for the privilege of
 802 selling natural gas fuel. Before January 1, 2026 ~~2024~~, and each
 803 year thereafter, the department shall determine the tax rate
 804 applicable to the sale of natural gas fuel, rounded to the
 805 nearest tenth of a cent, for the following 12-month period
 806 beginning January 1, by adjusting the tax rate of 9.2 cents per
 807 gallon by the percentage change in the average of the Consumer
 808 Price Index issued by the United States Department of Labor for
 809 the most recent 12-month period ending September 30, compared to
 810 the base year average, which is the average for the 12-month
 811 period ending September 30, 2013.

812 2. The department is authorized to adopt rules and publish
 813 forms to administer this paragraph.

814 Section 15. Subsection (1) of section 206.996, Florida
 815 Statutes, is amended to read:

816 206.996 Monthly reports by natural gas fuel retailers;
 817 deductions.—

818 (1) For the purpose of determining the amount of taxes
 819 imposed by s. 206.9955, each natural gas fuel retailer shall
 820 file beginning with February 2026 ~~2024~~, and each month
 821 thereafter, no later than the 20th day of each month, monthly
 822 reports electronically with the department showing information
 823 on inventory, purchases, nontaxable disposals, taxable uses, and
 824 taxable sales in gallons of natural gas fuel for the preceding
 825 month. However, if the 20th day of the month falls on a

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826 Saturday, Sunday, or federal or state legal holiday, a return
 827 must be accepted if it is electronically filed on the next
 828 succeeding business day. The reports must include, or be
 829 verified by, a written declaration stating that such report is
 830 made under the penalties of perjury. The natural gas fuel
 831 retailer shall deduct from the amount of taxes shown by the
 832 report to be payable an amount equivalent to 0.67 percent of the
 833 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
 834 which deduction is allowed to the natural gas fuel retailer to
 835 compensate it for services rendered and expenses incurred in
 836 complying with the requirements of this part. This allowance is
 837 not deductible unless payment of applicable taxes is made on or
 838 before the 20th day of the month. This subsection may not be
 839 construed as authorizing a deduction from the constitutional
 840 fuel tax or the fuel sales tax.

841 Section 16. Subsection (9) is added to section 212.054,
 842 Florida Statutes, to read:

843 212.054 Discretionary sales surtax; limitations,
 844 administration, and collection.—

845 (9) When there has been a final adjudication that any
 846 discretionary sales surtax enacted pursuant to ss. 212.054 and
 847 212.055 was enacted, levied, collected, or otherwise found to be
 848 contrary to the Constitution of the United States or the State
 849 Constitution, the provisions of this subsection shall apply.
 850 For purposes of this subsection, a "final adjudication" is a

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851 final order of a court of competent jurisdiction from which no
 852 appeal can be taken or from which no appeal has been taken and
 853 the time for such appeal has expired.

854 (a) If such discretionary sales surtaxes have been
 855 collected, but not expended, any county, municipality, school
 856 board, or other entity that received funds from such surtax
 857 shall transfer the surtax proceeds, along with any interest
 858 earned upon such proceeds, to the department within 60 days from
 859 the date of the final adjudication. The department shall
 860 deposit all amounts received pursuant to this subsection in a
 861 separate account in the Discretionary Sales Surtax Clearing
 862 Trust Fund for that county for disposition as follows:

863 2.a. If there are multiple valid discretionary sales
 864 surtaxes being levied within the same county for which a
 865 discretionary sales surtax was found to be invalid as described
 866 in this subsection, such surtaxes, other than the school capital
 867 outlay surtax authorized by s. 212.055(6), shall be temporarily
 868 suspended beginning October 1 of the year following the year the
 869 department receives such surtax proceeds under this paragraph.

870 2.b. If there is only one valid discretionary sales surtax
 871 being levied within the same county for which a discretionary
 872 sales surtax was found to be invalid as described in this
 873 subsection, such surtax shall be temporarily suspended beginning
 874 October 1 of the year following the year the department receives
 875 such surtax proceeds.

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876 3. The department shall continue to distribute moneys in
 877 the Discretionary Sales Surtax Clearing Trust Fund's separate
 878 account for that county to such county in an amount equal to
 879 that which would have been distributed pursuant to all legally
 880 levied surtaxes in such county under this section but for the
 881 temporary suspension of such surtaxes under this subsection.

882 4. The temporary suspension of surtaxes under this
 883 subsection shall end on the last day of the month preceding the
 884 first month the department estimates that the balance of the
 885 county's separate account within the Discretionary Sales Surtax
 886 Clearing Trust Fund will be insufficient to fully make the
 887 distribution necessary under subparagraph 2. Any remaining
 888 undistributed surtax proceeds shall be transferred to the
 889 General Revenue Fund.

890 5. The department shall monitor the balance of proceeds
 891 transferred to the department under this subsection and shall
 892 estimate the month in which the temporary discretionary sales
 893 surtax suspension will end. At least two months prior to the
 894 expiration of the surtax suspension under this section, the
 895 department shall provide notice to affected dealers and the
 896 public of when the suspension will end.

897 (b) Subsection (5) does not apply to the suspension of
 898 surtaxes provided for under this subsection.

899 Section 17. Paragraph (a) of subsection (5) of section
 900 212.08, Florida Statutes, as amended by section 12 of chapter

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901 2023-17, Laws of Florida, is amended, paragraph (w) is added to
 902 subsection (5) of that section, and paragraphs (qqq), (rrr),
 903 (sss), and (ttt) are added to subsection (7) of that section, to
 904 read:

905 212.08 Sales, rental, use, consumption, distribution, and
 906 storage tax; specified exemptions.—The sale at retail, the
 907 rental, the use, the consumption, the distribution, and the
 908 storage to be used or consumed in this state of the following
 909 are hereby specifically exempt from the tax imposed by this
 910 chapter.

911 (5) EXEMPTIONS; ACCOUNT OF USE.—

912 (a) Items in agricultural use and certain nets.—There are
 913 exempt from the tax imposed by this chapter nets designed and
 914 used exclusively by commercial fisheries; disinfectants,
 915 fertilizers, insecticides, pesticides, herbicides, fungicides,
 916 and weed killers used for application on crops or groves,
 917 including commercial nurseries and home vegetable gardens, used
 918 in dairy barns or on poultry farms for the purpose of protecting
 919 poultry or livestock, or used directly on poultry or livestock;
 920 animal health products that are administered to, applied to, or
 921 consumed by livestock or poultry to alleviate pain or cure or
 922 prevent sickness, disease, or suffering, including, but not
 923 limited to, antiseptics, absorbent cotton, gauze for bandages,
 924 lotions, vaccines, vitamins, and worm remedies; aquaculture
 925 health products that are used by aquaculture producers, as

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926 defined in s. 597.0015, to prevent or treat fungi, bacteria, and
 927 parasitic diseases; portable containers or movable receptacles
 928 in which portable containers are placed, used for processing
 929 farm products; field and garden seeds, including flower seeds;
 930 nursery stock, seedlings, cuttings, or other propagative
 931 material purchased for growing stock; seeds, seedlings,
 932 cuttings, and plants used to produce food for human consumption;
 933 cloth, plastic, and other similar materials used for shade,
 934 mulch, or protection from frost or insects on a farm; hog wire
 935 and barbed wire fencing, including gates and materials used to
 936 construct or repair such fencing, used in agricultural
 937 production on lands classified as agricultural lands under s.
 938 193.461; materials used to construct or repair permanent or
 939 temporary fencing used to contain, confine, or process cattle,
 940 including gates and energized fencing systems, used in
 941 agricultural operations on lands classified as agricultural
 942 lands under s. 193.461; stakes used by a farmer to support
 943 plants during agricultural production; generators used on
 944 poultry farms; and liquefied petroleum gas or other fuel used to
 945 heat a structure in which started pullets or broilers are
 946 raised; however, such exemption is not allowed unless the
 947 purchaser or lessee signs a certificate stating that the item to
 948 be exempted is for the exclusive use designated herein. Also
 949 exempt are cellophane wrappers, glue for tin and glass
 950 (apiarists), mailing cases for honey, shipping cases, window

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951 cartons, and baling wire and twine used for baling hay, when
 952 used by a farmer to contain, produce, or process an agricultural
 953 commodity.

954 (w) Renewable natural gas machinery and equipment.-

955 1. As used in this paragraph, the term "renewable natural
 956 gas" means anaerobically generated biogas, landfill gas, or
 957 wastewater treatment gas refined to a methane content of 90
 958 percent or greater, which may be used as transportation fuel or
 959 for electric generation or is of a quality capable of being
 960 injected into a natural gas pipeline. For purposes of this
 961 paragraph, any reference to natural gas includes renewable
 962 natural gas.

963 2. The purchase of machinery and equipment that is
 964 primarily used in the production, storage, transportation,
 965 compression, or blending of renewable natural gas and that is
 966 used at a fixed location is exempt from the tax imposed by this
 967 chapter.

968 3. Purchasers of machinery and equipment qualifying for
 969 the exemption provided in this paragraph must furnish the vendor
 970 with an affidavit stating that the item or items to be exempted
 971 are for the use designated herein. Purchasers with self-accrual
 972 authority pursuant to s. 212.183 are not required to provide
 973 this affidavit, but shall maintain all documentation necessary
 974 to prove the exempt status of purchases.

975 4. A person furnishing a false affidavit to the vendor for

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976 the purpose of evading payment of the tax imposed under this
 977 chapter is subject to the penalty set forth in s. 212.085 and as
 978 otherwise provided by law.

979 5. The department may adopt rules to administer this
 980 paragraph.

981 (7) MISCELLANEOUS EXEMPTIONS.— Exemptions provided to any
 982 entity by this chapter do not inure to any transaction that is
 983 otherwise taxable under this chapter when payment is made by a
 984 representative or employee of the entity by any means,
 985 including, but not limited to, cash, check, or credit card, even
 986 when that representative or employee is subsequently reimbursed
 987 by the entity. In addition, exemptions provided to any entity by
 988 this subsection do not inure to any transaction that is
 989 otherwise taxable under this chapter unless the entity has
 990 obtained a sales tax exemption certificate from the department
 991 or the entity obtains or provides other documentation as
 992 required by the department. Eligible purchases or leases made
 993 with such a certificate must be in strict compliance with this
 994 subsection and departmental rules, and any person who makes an
 995 exempt purchase with a certificate that is not in strict
 996 compliance with this subsection and the rules is liable for and
 997 shall pay the tax. The department may adopt rules to administer
 998 this subsection.

999 (qqq) Baby and toddler products.—Also exempt from the tax
 1000 imposed by this chapter are:

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- 1001 1. Baby cribs, including baby playpens and baby play
 1002 yards;
- 1003 2. Baby strollers;
- 1004 3. Baby safety gates;
- 1005 4. Baby monitors;
- 1006 5. Child safety cabinet locks and latches and electrical
 1007 socket covers;
- 1008 6. Bicycle child carrier seats and trailers designed for
 1009 carrying young children, including any adaptors and accessories
 1010 for these seats and trailers;
- 1011 7. Baby exercisers, jumpers, bouncer seats and swings;
- 1012 8. Breast pumps, bottle sterilizers, baby bottles and
 1013 nipples, pacifiers, and teething rings;
- 1014 9. Baby wipes;
- 1015 10. Changing tables and changing pads;
- 1016 11. Children's diapers, including single-use diapers,
 1017 reusable diapers, and reusable diaper inserts; and
- 1018 12. Baby and toddler clothing, apparel, and shoes,
 1019 primarily intended for and marketed for children age 5 or
 1020 younger. Baby and toddler clothing size 5T and smaller and baby
 1021 and toddler shoes size 13T and smaller are presumed to be
 1022 primarily intended for and marketed for children age 5 or
 1023 younger.
- 1024 (rrr) Diapers and incontinence products.—The sale for
 1025 human use of diapers, incontinence undergarments, incontinence

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1026 pads, or incontinence liners is exempt from the tax imposed by
 1027 this chapter.

1028 (sss) Oral Hygiene Products.-

1029 1. Also exempt from the tax imposed by this chapter are
 1030 oral hygiene products.

1031 2. As used in this paragraph, the term "oral hygiene
 1032 products" means electric and manual toothbrushes, toothpaste,
 1033 dental floss, dental picks, oral irrigators, and mouthwash.

1034 (ttt) Small private investigative agencies.-

1035 1. As used in this paragraph, the term:

1036 a. "Private investigation services" has the same meaning
 1037 as "private investigation," as defined in s. 493.6101(17).

1038 b. "Small private investigative agency" means a private
 1039 investigator licensed under s. 493.6201 which:

1040 (I) Employs three or fewer full-time or part-time
 1041 employees, including those performing services pursuant to an
 1042 employee leasing arrangement as defined in s. 468.520(4), in
 1043 total; and

1044 (II) During the previous calendar year, performs private
 1045 investigation services otherwise taxable under this chapter in
 1046 which the charges for the services performed were less than
 1047 \$150,000 for all its businesses related through common
 1048 ownership.

1049 2. The sale of private investigation services by a small
 1050 private investigative agency to a client is exempt from the tax

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1051 imposed by this chapter.

1052 3. The exemption provided by this paragraph may not apply
 1053 in the first calendar year a small private investigative agency
 1054 conducts sales of private investigation services taxable under
 1055 this chapter.

1056 Section 18. Paragraphs (c) and (d) of subsection (1) of
 1057 section 212.031, Florida Statutes, are amended to read:

1058 212.031 Tax on rental or license fee for use of real
 1059 property.—

1060 (1)

1061 (c) For the exercise of such privilege, a tax is levied at
 1062 the rate of 4.5 ~~5.5~~ percent of and on the total rent or license
 1063 fee charged for such real property by the person charging or
 1064 collecting the rental or license fee. The total rent or license
 1065 fee charged for such real property shall include payments for
 1066 the granting of a privilege to use or occupy real property for
 1067 any purpose and shall include base rent, percentage rents, or
 1068 similar charges. Such charges shall be included in the total
 1069 rent or license fee subject to tax under this section whether or
 1070 not they can be attributed to the ability of the lessor's or
 1071 licensor's property as used or operated to attract customers.
 1072 Payments for intrinsically valuable personal property such as
 1073 franchises, trademarks, service marks, logos, or patents are not
 1074 subject to tax under this section. In the case of a contractual
 1075 arrangement that provides for both payments taxable as total

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1076 rent or license fee and payments not subject to tax, the tax
 1077 shall be based on a reasonable allocation of such payments and
 1078 shall not apply to that portion which is for the nontaxable
 1079 payments.

1080 (d) If the rental or license fee of any such real property
 1081 is paid by way of property, goods, wares, merchandise, services,
 1082 or other thing of value, the tax shall be at the rate of 4.5 ~~5.5~~
 1083 percent of the value of the property, goods, wares, merchandise,
 1084 services, or other thing of value.

1085 Section 19. Paragraph (o) of subsection (8) of section
 1086 213.053, Florida Statutes, is amended to read:

1087 213.053 Confidentiality and information sharing.—

1088 (8) Notwithstanding any other provision of this section,
 1089 the department may provide:

1090 (o) Information relative to ss. 220.1845, 220.199, and
 1091 376.30781 to the Department of Environmental Protection in the
 1092 conduct of its official business.

1093
 1094 Disclosure of information under this subsection shall be
 1095 pursuant to a written agreement between the executive director
 1096 and the agency. Such agencies, governmental or nongovernmental,
 1097 shall be bound by the same requirements of confidentiality as
 1098 the Department of Revenue. Breach of confidentiality is a
 1099 misdemeanor of the first degree, punishable as provided by s.
 1100 775.082 or s. 775.083.

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1101 Section 20. Subsection (8) of section 220.02, Florida
 1102 Statutes, is amended to read:

1103 220.02 Legislative intent.—

1104 (8) It is the intent of the Legislature that credits
 1105 against either the corporate income tax or the franchise tax be
 1106 applied in the following order: those enumerated in s. 631.828,
 1107 those enumerated in s. 220.191, those enumerated in s. 220.181,
 1108 those enumerated in s. 220.183, those enumerated in s. 220.182,
 1109 those enumerated in s. 220.1895, those enumerated in s. 220.195,
 1110 those enumerated in s. 220.184, those enumerated in s. 220.186,
 1111 those enumerated in s. 220.1845, those enumerated in s. 220.19,
 1112 those enumerated in s. 220.185, those enumerated in s. 220.1875,
 1113 those enumerated in s. 220.1876, those enumerated in s.
 1114 220.1877, those enumerated in s. 220.193, those enumerated in s.
 1115 288.9916, those enumerated in s. 220.1899, those enumerated in
 1116 s. 220.194, those enumerated in s. 220.196, those enumerated in
 1117 s. 220.198, ~~and~~ those enumerated in s. 220.1915, those
 1118 enumerated in s. 220.199, and those enumerated in s. 220.1991.

1119 Section 21. Paragraph (n) of subsection (1) and paragraph
 1120 (c) of subsection (2) of section 220.03, Florida Statutes, are
 1121 amended to read:

1122 220.03 Definitions.—

1123 (1) SPECIFIC TERMS.—When used in this code, and when not
 1124 otherwise distinctly expressed or manifestly incompatible with
 1125 the intent thereof, the following terms shall have the following

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1126 meanings:

1127 (n) "Internal Revenue Code" means the United States
 1128 Internal Revenue Code of 1986, as amended and in effect on
 1129 January 1, 2023 ~~2022~~, except as provided in subsection (3).

1130 (2) DEFINITIONAL RULES.—When used in this code and neither
 1131 otherwise distinctly expressed nor manifestly incompatible with
 1132 the intent thereof:

1133 (c) Any term used in this code has the same meaning as
 1134 when used in a comparable context in the Internal Revenue Code
 1135 and other statutes of the United States relating to federal
 1136 income taxes, as such code and statutes are in effect on January
 1137 1, 2023 ~~2022~~. However, if subsection (3) is implemented, the
 1138 meaning of a term shall be taken at the time the term is applied
 1139 under this code.

1140 Section 22. The amendments made by this act to s. 220.03,
 1141 Florida Statutes, shall take effect upon this act becoming a law
 1142 and operate retroactively to January 1, 2023.

1143 Section 23. Paragraph (a) of subsection (1) of section
 1144 220.13, Florida Statutes, is amended to read:

1145 220.13 "Adjusted federal income" defined.—

1146 (1) The term "adjusted federal income" means an amount
 1147 equal to the taxpayer's taxable income as defined in subsection
 1148 (2), or such taxable income of more than one taxpayer as
 1149 provided in s. 220.131, for the taxable year, adjusted as
 1150 follows:

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1151 (a) Additions.—There shall be added to such taxable
 1152 income:
 1153 1.a. The amount of any tax upon or measured by income,
 1154 excluding taxes based on gross receipts or revenues, paid or
 1155 accrued as a liability to the District of Columbia or any state
 1156 of the United States which is deductible from gross income in
 1157 the computation of taxable income for the taxable year.
 1158 b. Notwithstanding sub-subparagraph a., if a credit taken
 1159 under s. 220.1875, s. 220.1876, or s. 220.1877 is added to
 1160 taxable income in a previous taxable year under subparagraph 11.
 1161 and is taken as a deduction for federal tax purposes in the
 1162 current taxable year, the amount of the deduction allowed shall
 1163 not be added to taxable income in the current year. The
 1164 exception in this sub-subparagraph is intended to ensure that
 1165 the credit under s. 220.1875, s. 220.1876, or s. 220.1877 is
 1166 added in the applicable taxable year and does not result in a
 1167 duplicate addition in a subsequent year.
 1168 2. The amount of interest which is excluded from taxable
 1169 income under s. 103(a) of the Internal Revenue Code or any other
 1170 federal law, less the associated expenses disallowed in the
 1171 computation of taxable income under s. 265 of the Internal
 1172 Revenue Code or any other law, excluding 60 percent of any
 1173 amounts included in alternative minimum taxable income, as
 1174 defined in s. 55(b)(2) of the Internal Revenue Code, if the
 1175 taxpayer pays tax under s. 220.11(3).

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1176 3. In the case of a regulated investment company or real
 1177 estate investment trust, an amount equal to the excess of the
 1178 net long-term capital gain for the taxable year over the amount
 1179 of the capital gain dividends attributable to the taxable year.

1180 4. That portion of the wages or salaries paid or incurred
 1181 for the taxable year which is equal to the amount of the credit
 1182 allowable for the taxable year under s. 220.181. This
 1183 subparagraph shall expire on the date specified in s. 290.016
 1184 for the expiration of the Florida Enterprise Zone Act.

1185 5. That portion of the ad valorem school taxes paid or
 1186 incurred for the taxable year which is equal to the amount of
 1187 the credit allowable for the taxable year under s. 220.182. This
 1188 subparagraph shall expire on the date specified in s. 290.016
 1189 for the expiration of the Florida Enterprise Zone Act.

1190 6. The amount taken as a credit under s. 220.195 which is
 1191 deductible from gross income in the computation of taxable
 1192 income for the taxable year.

1193 7. That portion of assessments to fund a guaranty
 1194 association incurred for the taxable year which is equal to the
 1195 amount of the credit allowable for the taxable year.

1196 8. In the case of a nonprofit corporation which holds a
 1197 pari-mutuel permit and which is exempt from federal income tax
 1198 as a farmers' cooperative, an amount equal to the excess of the
 1199 gross income attributable to the pari-mutuel operations over the
 1200 attributable expenses for the taxable year.

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1201 9. The amount taken as a credit for the taxable year under
 1202 s. 220.1895.

1203 10. Up to nine percent of the eligible basis of any
 1204 designated project which is equal to the credit allowable for
 1205 the taxable year under s. 220.185.

1206 11. Any amount taken as a credit for the taxable year
 1207 under s. 220.1875, s. 220.1876, or s. 220.1877. The addition in
 1208 this subparagraph is intended to ensure that the same amount is
 1209 not allowed for the tax purposes of this state as both a
 1210 deduction from income and a credit against the tax. This
 1211 addition is not intended to result in adding the same expense
 1212 back to income more than once.

1213 12. The amount taken as a credit for the taxable year
 1214 under s. 220.193.

1215 13. Any portion of a qualified investment, as defined in
 1216 s. 288.9913, which is claimed as a deduction by the taxpayer and
 1217 taken as a credit against income tax pursuant to s. 288.9916.

1218 14. The costs to acquire a tax credit pursuant to s.
 1219 288.1254(5) that are deducted from or otherwise reduce federal
 1220 taxable income for the taxable year.

1221 15. The amount taken as a credit for the taxable year
 1222 pursuant to s. 220.194.

1223 16. The amount taken as a credit for the taxable year
 1224 under s. 220.196. The addition in this subparagraph is intended
 1225 to ensure that the same amount is not allowed for the tax

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1226 | purposes of this state as both a deduction from income and a
 1227 | credit against the tax. The addition is not intended to result
 1228 | in adding the same expense back to income more than once.

1229 | 17. The amount taken as a credit for the taxable year
 1230 | pursuant to s. 220.198.

1231 | 18. The amount taken as a credit for the taxable year
 1232 | pursuant to s. 220.1915.

1233 | 19. The amount taken as a credit for the taxable year
 1234 | pursuant to s. 220.199.

1235 | 20. The amount taken as a credit for the taxable year
 1236 | pursuant to s. 220.1991.

1237 | Section 24. Section 220.199, Florida Statutes, is created
 1238 | to read:

1239 | 220.199 Residential graywater system tax credit.—

1240 | (1) For purposes of this section, the term:

1241 | (a) "Developer" has the same meaning as in s. 380.031(2).

1242 | (b) "Graywater" has the same meaning as in s.
 1243 | 381.0065(2)(f).

1244 | (2) For taxable years beginning on or after January 1,
 1245 | 2024, a developer or homebuilder is eligible to receive a credit
 1246 | against the tax imposed by this chapter in an amount up to 50
 1247 | percent of the cost of each NSF/ANSI 350 Class R certified
 1248 | noncommercial, residential graywater system purchased during the
 1249 | taxable year. The tax credit may not exceed \$4,200 for each
 1250 | system purchased or \$2,000,000 per developer or homebuilder per

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1251 taxable year.

1252 (3)(a) To claim a credit under this section, a developer

1253 or homebuilder must submit an application to the Department of

1254 Environmental Protection which includes documentation showing

1255 that the developer or homebuilder has purchased for use in this

1256 state a graywater system meeting the requirements of subsection

1257 (2) and that the graywater system meets the functionality

1258 assurances provided in s. 403.892(3)(c). The Department of

1259 Environmental Protection shall make a determination on the

1260 eligibility of the applicant for the credit sought and shall

1261 certify the determination to the applicant and the Department of

1262 Revenue within 60 days after receipt of a completed application.

1263 The taxpayer must attach the certification from the Department

1264 of Environmental Protection to the tax return on which the

1265 credit is claimed.

1266 (b) No credits may be certified by the Department of

1267 Environmental Protection for taxable years beginning on or after

1268 January 1, 2027.

1269 (4) Any unused tax credit authorized under this section

1270 may be carried forward and claimed by the taxpayer for up to 2

1271 taxable years.

1272 (5) The department may adopt rules to administer this

1273 section, including, but not limited to, rules prescribing the

1274 method to claim a credit certified by the Department of

1275 Environmental Protection under this section.

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1276 (6) The Department of Environmental Protection may adopt
 1277 rules to administer this section, including, but not limited to,
 1278 rules relating to application forms for credit approval and
 1279 certification and the application and certification procedures,
 1280 guidelines, and requirements necessary to administer this
 1281 section.

1282 (7) This section is repealed December 31, 2030.

1283 Section 25. Section 220.1991, Florida Statutes, is created
 1284 to read:

1285 220.1991 Credit for manufacturing of human breast milk
 1286 fortifiers.-

1287 (1)(a) For taxable years beginning on or after January 1,
 1288 2023, there is allowed a credit of 50 percent of the cost of
 1289 manufacturing equipment purchased for use in the production of
 1290 human breast milk fortifiers in this state. Such purchase must
 1291 be made on or before the date the taxpayer is required to file a
 1292 return pursuant to s. 220.222. The credit granted by this
 1293 section must be reduced by the difference between the amount of
 1294 federal corporate income tax, taking into account the credit
 1295 granted by this section, and the amount of federal corporate
 1296 income tax without application of the credit granted by this
 1297 section.

1298 (b) Qualifying manufacturing equipment must be equipment
 1299 for use in the production of human breast milk fortifiers:

1300 1. That can be sold as a shelf-stable product using a

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1301 pasteurization or sterilization process, and
 1302 2. In compliance with all applicable United States Food
 1303 and Drug Administration provisions.
 1304 (c) Tax credits under this section are available only for
 1305 purchases of qualifying manufacturing equipment made during the
 1306 state fiscal year for which the application is submitted, or
 1307 during the 6 months preceding such state fiscal year.
 1308 (2) (a) The combined total amount of tax credits which may
 1309 be granted to taxpayers under this section is \$5 million in each
 1310 of state fiscal years 2023-2024 and 2024-2025.
 1311 (b) The annual limitation under paragraph (a) applies for
 1312 taxpayers whose taxable years begin on or after January 1 of the
 1313 calendar year preceding the start of the applicable state fiscal
 1314 year.
 1315 (3) (a) The department may adopt rules governing the manner
 1316 and form of applications for the tax credit and establishing
 1317 qualification requirements for the tax credit. The form must
 1318 include an affidavit certifying that all information contained
 1319 in the application is true and correct, and must require
 1320 documentation of all costs incurred for which a credit is being
 1321 claimed.
 1322 (b) The department must approve the tax credit prior to
 1323 the taxpayer taking the credit on a return. The department must
 1324 approve credits on a first-come, first-served basis. If the
 1325 department determines that an application is incomplete, the

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1326 department shall notify the taxpayer in writing and the taxpayer
 1327 shall have 30 days after receiving such notification to correct
 1328 any deficiency. If corrected in a timely manner, the application
 1329 shall be deemed completed as of the date the application was
 1330 first submitted; however, no additional costs may be added to
 1331 the application and the amount of credit requested on the
 1332 application may not be increased during the correction period.

1333 (c) A taxpayer may carry forward any unused portion of a
 1334 tax credit under this section for up to 5 taxable years.

1335 (4)(a) A taxpayer who files a Florida consolidated return
 1336 as a member of an affiliated group pursuant to s. 220.131(1) may
 1337 be allowed the credit on a consolidated return basis.

1338 (b) A taxpayer may not convey, transfer, or assign an
 1339 approved tax credit or a carryforward tax credit to another
 1340 entity unless all of the assets of the taxpayer are conveyed,
 1341 transferred, or assigned in the same transaction. However, a tax
 1342 credit under s. 220.1991 may be conveyed, transferred, or
 1343 assigned between members of an affiliated group of corporations.

1344 A taxpayer shall notify the Department of Revenue of its intent
 1345 to convey, transfer, or assign a tax credit to another member
 1346 within an affiliated group of corporations. The amount conveyed,
 1347 transferred, or assigned is available to another member of the
 1348 affiliated group of corporations upon approval by the Department
 1349 of Revenue.

1350 (c) Within 10 days after approving or denying the

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1351 conveyance, transfer, or assignment of a tax credit under
 1352 paragraph (b), the Department of Revenue shall provide a copy of
 1353 its approval or denial letter to the corporation.

1354 (5) If a taxpayer applies and is approved for a credit
 1355 under this section after timely requesting an extension to file
 1356 under s. 220.222(2), the:

1357 (a) Credit does not reduce the amount of tax due for
 1358 purposes of the department's determination as to whether the
 1359 taxpayer was in compliance with the requirement to pay tentative
 1360 taxes under ss. 220.222 and 220.32.

1361 (b) Taxpayer's noncompliance with the requirement to pay
 1362 tentative taxes shall result in the revocation and rescindment
 1363 of any such credit.

1364 (c) Taxpayer shall be assessed for any taxes, penalties,
 1365 or interest due from the taxpayer's noncompliance with the
 1366 requirement to pay tentative taxes. For purposes of calculating
 1367 the underpayment of estimated corporate income taxes under s.
 1368 220.34, the final amount due is the amount after credits earned
 1369 under s. 220.1991 are deducted.

1370 (6) For purposes of determining if a penalty or interest
 1371 under s. 220.34(2)(d)1. will be imposed for underpayment of
 1372 estimated corporate income tax, a taxpayer may, after earning a
 1373 credit under s. 220.1991, reduce any estimated payment in that
 1374 taxable year by the amount of the credit.

1375 (7) This section is repealed December 31, 2031.

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1376 Section 26. Paragraph (c) of subsection (2) of section
 1377 220.222, Florida Statutes, as amended by section 22 of chapter
 1378 2023-17, Laws of Florida, is amended to read:

1379 220.222 Returns; time and place for filing.—

1380 (2)

1381 (c)1. For purposes of this subsection, a taxpayer is not
 1382 in compliance with s. 220.32 if the taxpayer underpays the
 1383 required payment by more than the greater of \$2,000 or 30
 1384 percent of the tax shown on the return when filed.

1385 2. For purposes of determining compliance with s. 220.32
 1386 under this paragraph, the "tax shown on the return when filed"
 1387 shall include the amount of the allowable credits taken on the
 1388 return pursuant to s. 220.1875, s. 220.1876, s. 220.1877, or s.
 1389 220.1878.

1390 Section 27. Paragraph (b) of subsection (2) and paragraph
 1391 (a) of subsection (5) of section 402.62, Florida Statutes, are
 1392 amended to read:

1393 402.62 Strong Families Tax Credit.—

1394 (2) STRONG FAMILIES TAX CREDITS; ELIGIBILITY.—

1395 (b) The Department of Children and Families may not
 1396 designate as an eligible charitable organization an organization
 1397 that:

1398 1. Provides abortions or pays for or provides coverage for
 1399 abortions; or

1400 2. Has received more than 50 percent of its total annual

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1401 revenue, not including revenue received pursuant to a contract
 1402 under s. 409.1464, from the Department of Children and Families,
 1403 either directly or via a contractor of the department, in the
 1404 prior fiscal year.

1405 (5) STRONG FAMILIES TAX CREDITS; APPLICATIONS, TRANSFERS,
 1406 AND LIMITATIONS.—

1407 (a) Beginning in fiscal year 2023-24 ~~2022-2023~~, the tax
 1408 credit cap amount is \$20 ~~\$10~~ million in each state fiscal year.

1409 Section 28. Clothing, wallets, and bags; school supplies;
 1410 learning aids and jigsaw puzzles; personal computers and
 1411 personal computer-related accessories; sales tax holidays.—

1412 (1) The tax levied under chapter 212, Florida Statutes,
 1413 may not be collected during the period from July 24, 2023,
 1414 through August 6, 2023, or during the period from January 1,
 1415 2024, through January 14, 2024, on the retail sale of:

1416 (a) Clothing, wallets, or bags, including handbags,
 1417 backpacks, fanny packs, and diaper bags, but excluding
 1418 briefcases, suitcases, and other garment bags, having a sales
 1419 price of \$100 or less per item. As used in this paragraph, the
 1420 term "clothing" means:

1421 1. Any article of wearing apparel intended to be worn on
 1422 or about the human body, excluding watches, watchbands, jewelry,
 1423 umbrellas, and handkerchiefs; and

1424 2. All footwear, excluding skis, swim fins, roller
 1425 blades, and skates.

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1426 (b) School supplies having a sales price of \$50 or less
 1427 per item. As used in this paragraph, the term "school supplies"
 1428 means pens, pencils, erasers, crayons, notebooks, notebook
 1429 filler paper, legal pads, binders, lunch boxes, construction
 1430 paper, markers, folders, poster board, composition books, poster
 1431 paper, scissors, cellophane tape, glue or paste, rulers,
 1432 computer disks, staplers and staples used to secure paper
 1433 products, protractors, compasses, and calculators.

1434 (c) Learning aids and jigsaw puzzles having a sales price
 1435 of \$30 or less. As used in this paragraph, the term "learning
 1436 aids" means flashcards or other learning cards, matching or
 1437 other memory games, puzzle books and search-and-find books,
 1438 interactive or electronic books and toys intended to teach
 1439 reading or math skills, and stacking or nesting blocks or sets.

1440 (2) The tax levied under chapter 212, Florida Statutes,
 1441 may not be collected during the period from July 24, 2023,
 1442 through August 6, 2023, or during the period from January 1,
 1443 2024, through January 14, 2024, on personal computers or
 1444 personal computer-related accessories purchased for
 1445 noncommercial home or personal use having a sales price of
 1446 \$1,500 or less. As used in this subsection, the term:

1447 (a) "Personal computers" includes electronic book readers,
 1448 laptops, desktops, handhelds, tablets, or tower computers. The
 1449 term does not include cellular telephones, video game consoles,

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1450 digital media receivers, or devices that are not primarily
 1451 designed to process data.

1452 (b) "Personal computer-related accessories" includes
 1453 keyboards, mice, personal digital assistants, monitors, other
 1454 peripheral devices, modems, routers, and nonrecreational
 1455 software, regardless of whether the accessories are used in
 1456 association with a personal computer base unit. The term does
 1457 not include furniture or systems, devices, software, monitors
 1458 with a television tuner, or peripherals that are designed or
 1459 intended primarily for recreational use.

1460 (3) The tax exemptions provided in this section do not
 1461 apply to sales within a theme park or entertainment complex as
 1462 defined in s. 509.013(9), Florida Statutes, within a public
 1463 lodging establishment as defined in s. 509.013(4), Florida
 1464 Statutes, or within an airport as defined in s. 330.27(2),
 1465 Florida Statutes.

1466 (4) The tax exemptions provided in this section apply at
 1467 the option of the dealer if less than 5 percent of the dealer's
 1468 gross sales of tangible personal property in the prior calendar
 1469 year consisted of items that would be exempt under this section.
 1470 If a qualifying dealer chooses not to participate in the tax
 1471 holiday, by July 17, 2023, for the tax holiday beginning July
 1472 24, 2023, and by December 23, 2023, for the tax holiday
 1473 beginning January 1, 2024, the dealer must notify the Department
 1474 of Revenue in writing of its election to collect sales tax

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1475 during the holiday and must post a copy of that notice in a
 1476 conspicuous location at its place of business.

1477 (5) The Department of Revenue is authorized, and all
 1478 conditions are deemed met, to adopt emergency rules pursuant to
 1479 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1480 this section.

1481 (6) This section shall take effect upon this act becoming
 1482 a law.

1483 Section 29. Disaster preparedness supplies; sales tax
 1484 holiday. -

1485 (1) The tax levied under chapter 212, Florida Statutes,
 1486 may not be collected during the period from May 27, 2023,
 1487 through June 9, 2023, on the sale of:

1488 (a) A portable self-powered light source with a sales
 1489 price of \$40 or less.

1490 (b) A portable self-powered radio, two-way radio, or
 1491 weather-band radio with a sales price of \$50 or less.

1492 (c) A tarpaulin or other flexible waterproof sheeting with
 1493 a sales price of \$100 or less.

1494 (d) An item normally sold as, or generally advertised as,
 1495 a ground anchor system or tie-down kit with a sales price of
 1496 \$100 or less.

1497 (e) A gas or diesel fuel tank with a sales price of \$50 or
 1498 less.

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1499 (f) A package of AA-cell, AAA-cell, C-cell, D-cell, 6-
 1500 volt, or 9-volt batteries, excluding automobile and boat
 1501 batteries, with a sales price of \$50 or less.

1502 (g) A nonelectric food storage cooler with a sales price
 1503 of \$60 or less.

1504 (h) A portable generator used to provide light or
 1505 communications or preserve food in the event of a power outage
 1506 with a sales price of \$3,000 or less.

1507 (i) Reusable ice with a sales price of \$20 or less.

1508 (j) A portable power bank with a sales price of \$60 or
 1509 less.

1510 (k) A smoke detector or smoke alarm with a sales price of
 1511 \$70 or less.

1512 (l) A fire extinguisher with a sales price of \$70 or less.

1513 (m) A carbon monoxide detector with a sales price of \$70
 1514 or less.

1515 (n) Supplies necessary for the evacuation of household
 1516 pets. For purposes of this exemption, necessary supplies means
 1517 the noncommercial purchase of:

1518 1. Bags of dry dog food or cat food weighing 50 or fewer
 1519 pounds with a sales price of \$100 or less per bag.

1520 2. Cans or pouches of wet dog food or cat food with a
 1521 sales price of \$10 or less per can or pouch or the equivalent if
 1522 sold in a box or case.

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- 1523 3. Over-the-counter pet medications with a sales price of
 1524 \$100 or less per item.
- 1525 4. Portable kennels or pet carriers with a sales price of
 1526 \$100 or less per item.
- 1527 5. Manual can openers with a sales price of \$15 or less
 1528 per item.
- 1529 6. Leashes, collars, and muzzles with a sales price of \$20
 1530 or less per item.
- 1531 7. Collapsible or travel-sized food bowls or water bowls
 1532 with a sales price of \$15 or less per item.
- 1533 8. Cat litter weighing 25 or fewer pounds with a sales
 1534 price of \$25 or less per item.
- 1535 9. Cat litter pans with a sales price of \$15 or less per
 1536 item.
- 1537 10. Pet waste disposal bags with a sales price of \$15 or
 1538 less per package.
- 1539 11. Pet pads with a sales price of \$20 or less per box or
 1540 package.
- 1541 12. Hamster or rabbit substrate with a sales price of \$15
 1542 or less per package.
- 1543 13. Pet beds with a sales price of \$40 or less per item.
 1544 (o) Common household consumable items with a sales price
 1545 of \$30 or less. For purposes of this exemption, common household
 1546 consumable items means:

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- 1547 1. The following laundry detergent and supplies: powder
 1548 detergent; liquid detergent; or pod detergent, fabric softener,
 1549 dryer sheets, stain removers, and bleach.
- 1550 2. Toilet paper.
- 1551 3. Paper towels.
- 1552 4. Paper napkins and tissues.
- 1553 5. Facial tissues.
- 1554 6. Hand soap, bar soap and body wash.
- 1555 7. Sunscreen and sunblock.
- 1556 8. Dish soap and detergents, including powder detergents,
 1557 liquid detergents, or pod detergents or rinse agents that can be
 1558 used in dishwashers.
- 1559 9. Cleaning or disinfecting wipes and sprays.
- 1560 10. Hand sanitizer.
- 1561 11. Trash bags.
- 1562 (2) The tax exemptions provided in this section do not
 1563 apply to sales within a theme park or entertainment complex as
 1564 defined in s. 509.013(9), Florida Statutes, within a public
 1565 lodging establishment as defined in s. 509.013(4), Florida
 1566 Statutes, or within an airport as defined in s. 330.27(2),
 1567 Florida Statutes.
- 1568 (3) The Department of Revenue is authorized, and all
 1569 conditions are deemed met, to adopt emergency rules pursuant to
 1570 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1571 this section.

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1572 (4) This section shall take effect upon this act becoming
 1573 a law.

1574 Section 30. Freedom Summer; sales tax holiday. -

1575 (1) The taxes levied under chapter 212, Florida Statutes,
 1576 may not be collected on purchases made during the period from
 1577 May 29, 2023, through September 4, 2023, on:

1578 (a) The sale by way of admissions, as defined in s.
 1579 212.02(1), Florida Statutes, for:

1580 1. A live music event scheduled to be held on any date or
 1581 dates from May 29, 2023, through December 31, 2023;

1582 2. A live sporting event scheduled to be held on any date
 1583 or dates from May 29, 2023, through December 31, 2023;

1584 3. A movie to be shown in a movie theater on any date or
 1585 dates from May 29, 2023, through December 31, 2023;

1586 4. Entry to a museum, including any annual passes;

1587 5. Entry to a state park, including any annual passes;

1588 6. Entry to a ballet, play, or musical theatre performance
 1589 scheduled to be held on any date or dates from May 29, 2023,
 1590 through December 31, 2023;

1591 7. Season tickets for ballets, plays, music events, or
 1592 musical theatre performances;

1593 8. Entry to a fair, festival, or cultural event scheduled
 1594 to be held on any date or dates from May 29, 2023, through
 1595 December 31, 2023; or

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1596 9. Use of or access to private and membership clubs
 1597 providing physical fitness facilities from May 29, 2023, through
 1598 December 31, 2023.

1599 (b) The retail sale of boating and water activity
 1600 supplies, camping supplies, fishing supplies, general outdoor
 1601 supplies, residential pool supplies, children's toys and
 1602 children's athletic equipment. As used in this section, the
 1603 term:

1604 1. "Boating and water activity supplies" means life
 1605 jackets and coolers with a sales price of \$75 or less;
 1606 recreational pool tubes, pool floats, inflatable chairs, and
 1607 pool toys with a sales price of \$35 or less; safety flares with
 1608 a sales price of \$50 or less; water skis, wakeboards,
 1609 kneeboards, and recreational inflatable water tubes or floats
 1610 capable of being towed with a sales price of \$150 or less;
 1611 paddleboards and surfboards with a sales price of \$300 or less;
 1612 canoes and kayaks with a sales price of \$500 or less; paddles
 1613 and oars with a sales price of \$75 or less; and snorkels,
 1614 goggles, and swimming masks with a sales price of \$25 or less.

1615 2. "Camping supplies" means tents with a sales price of
 1616 \$200 or less; sleeping bags, portable hammocks, camping stoves,
 1617 and collapsible camping chairs with a sales price of \$50 or
 1618 less; and camping lanterns and flashlights with a sales price of
 1619 \$30 or less.

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1620 3. "Fishing supplies" means rods and reels with a sales
 1621 price of \$75 or less if sold individually, or \$150 or less if
 1622 sold as a set; tackle boxes or bags with a sales price of \$30 or
 1623 less; and bait or fishing tackle with a sales price of \$5 or
 1624 less if sold individually, or \$10 or less if multiple items are
 1625 sold together. The term does not include supplies used for
 1626 commercial fishing purposes.

1627 4. "General outdoor supplies" means sunscreen or insect
 1628 repellant with a sales price of \$15 or less; sunglasses with a
 1629 sales price of \$100 or less; binoculars with a sales prices of
 1630 \$200 or less; water bottles with a sales price of \$30 or less;
 1631 hydration packs with a sales price of \$50 or less; outdoor gas
 1632 or charcoal grills with a sales price of \$250 or less; bicycle
 1633 helmets with a sales price of \$50 or less; and bicycles with a
 1634 sales price of \$500 or less.

1635 5. "Residential pool supplies" means individual
 1636 residential pool and spa replacement parts, nets, filters,
 1637 lights, and covers with a sales price of \$100 or less; and
 1638 residential pool and spa chemicals purchased by an individual
 1639 with a sales price of \$150 or less.

1640 6. "Children's athletic equipment" means a consumer
 1641 product with a sales price of \$100 or less designed or intended
 1642 by the manufacturer for use by a child 12 years of age or
 1643 younger when the child engages in an athletic activity. In
 1644 determining whether consumer products are designed or intended

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1645 for use by a child 12 years of age or younger, the following
 1646 factors shall be considered:

1647 a. A statement by a manufacturer about the intended use of
 1648 such product, including a label on such product if such
 1649 statement is reasonable.

1650 b. Whether the product is represented in its packaging,
 1651 display, promotion, or advertising as appropriate for use by
 1652 children 12 years of age or younger.

1653 7. "Children's toys" means a consumer product with a sales
 1654 price of \$75 or less designed or intended by the manufacturer
 1655 for a child 12 years of age or younger for use by the child when
 1656 the child plays. In determining whether consumer products are
 1657 designed or intended for use by a child 12 years of age or
 1658 younger, the following factors shall be considered:

1659 a. A statement by a manufacturer about the intended use of
 1660 such product, including a label on such product if such
 1661 statement is reasonable.

1662 b. Whether the product is represented in its packaging,
 1663 display, promotion, or advertising as appropriate for use by
 1664 children 12 years of age or younger.

1665 (2) The tax exemptions provided in this section do not
 1666 apply to sales within a theme park or entertainment complex as
 1667 defined in s. 509.013(9), Florida Statutes, within a public
 1668 lodging establishment as defined in s. 509.013(4), Florida

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1669 Statutes, or within an airport as defined in s. 330.27(2),
 1670 Florida Statutes.

1671 (3) If a purchaser of an admission purchases the admission
 1672 exempt from tax pursuant to this section and subsequently
 1673 resells the admission, the purchaser shall collect tax on the
 1674 full sales price of the resold admission.

1675 (4) The Department of Revenue is authorized, and all
 1676 conditions are deemed met, to adopt emergency rules pursuant to
 1677 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1678 this section.

1679 (5) This section shall take effect upon this act becoming
 1680 a law.

1681 Section 31. Tools commonly used by skilled trade workers;
 1682 Tool Time sales tax holiday. -

1683 (1) The tax levied under chapter 212, Florida Statutes,
 1684 may not be collected during the period from September 2, 2023,
 1685 through September 8, 2023, on the retail sale of:

1686 (a) Hand tools with a sales price of \$50 or less per item.

1687 (b) Power tools with a sales price of \$300 or less per
 1688 item.

1689 (c) Power tool batteries with a sales price of \$150 or
 1690 less per item.

1691 (d) Work gloves with a sales price of \$25 or less per
 1692 pair.

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- 1693 (e) Safety glasses with a sales price of \$50 or less per
- 1694 pair, or the equivalent if sold in sets of more than one pair.
- 1695 (f) Protective coveralls with a sales price of \$50 or less
- 1696 per item.
- 1697 (g) Work boots with a sales price of \$175 or less per
- 1698 pair.
- 1699 (h) Tool belts with a sales price of \$100 or less per
- 1700 item.
- 1701 (i) Duffle bags or tote bags with a sales price of \$50 or
- 1702 less per item.
- 1703 (j) Tool boxes with a sales price of \$75 or less per item.
- 1704 (k) Tool boxes for vehicles with a sales price of \$300 or
- 1705 less per item.
- 1706 (l) Industry textbooks and code books with a sales price
- 1707 of \$125 or less per item.
- 1708 (m) Electrical voltage and testing equipment with a sales
- 1709 price of \$100 or less per item.
- 1710 (n) LED flashlights with a sales price of \$50 or less per
- 1711 item.
- 1712 (o) Shop lights with a sales price of \$100 or less per
- 1713 item.
- 1714 (p) Handheld pipe cutters, drain opening tools, and
- 1715 plumbing inspection equipment with a sales price of \$150 or less
- 1716 per item.
- 1717 (q) Shovels with a sales price of \$50 or less.

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1718 (r) Rakes with a sales price of \$50 or less.

1719 (s) Hard hats and other head protection with a sales price
 1720 of \$100 or less.

1721 (t) Hearing protection items with a sales price of \$75 or
 1722 less.

1723 (u) Ladders with a sales price of \$250 or less.

1724 (v) Fuel cans with a sales price of \$50 or less.

1725 (w) High visibility safety vests with a sales price of \$30
 1726 or less.

1727 (2) The tax exemptions provided in this section do not
 1728 apply to sales within a theme park or entertainment complex as
 1729 defined in s. 509.013(9), Florida Statutes, within a public
 1730 lodging establishment as defined in s. 509.013(4), Florida
 1731 Statutes, or within an airport as defined in s. 330.27(2),
 1732 Florida Statutes.

1733 (3) The Department of Revenue is authorized, and all
 1734 conditions are deemed met, to adopt emergency rules pursuant to
 1735 s. 120.54(4), Florida Statutes, for the purpose of implementing
 1736 this section.

1737 Section 32. (1) The tax levied under chapter 212, Florida
 1738 Statutes, may not be collected during the period from July 1,
 1739 2023, through June 30, 2024, on the retail sale of a new ENERGY
 1740 STAR appliance for noncommercial use.

1741 (2) As used in this section, the term "ENERGY STAR
 1742 appliance" means one of the following products, if such product

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1743 is designated by the United States Environmental Protection
 1744 Agency and the United States Department of Energy as meeting or
 1745 exceeding each agency's requirements under the ENERGY STAR
 1746 program, and is affixed with an ENERGY STAR label:

1747 (a) A washing machine with a sales price of \$1,500 or
 1748 less;

1749 (b) A clothes dryer with a sales price of \$1,500 or less;

1750 (c) A water heater with a sales price of \$1,500 or less;

1751 or

1752 (d) A refrigerator or combination refrigerator/freezer
 1753 with a sales price of \$4,500 or less.

1754 (3) This section shall take effect upon this act becoming
 1755 a law.

1756 Section 33. (1) The tax levied under chapter 212, Florida
 1757 Statutes, may not be collected during the period from July 1,
 1758 2023, through June 30, 2024, on the retail sale of gas ranges
 1759 and cooktops.

1760 (2) As used in this section, the term "gas ranges and
 1761 cooktops" means any range or cooktop fueled by combustible gas
 1762 such as natural gas, propane, butane, liquefied petroleum gas,
 1763 or other flammable gas. It does not include outdoor gas grills,
 1764 camping stoves, or other portable stoves.

1765 (3) This section shall take effect upon this act becoming
 1766 a law.

1767 Section 34. No later than 10 days after this act becomes

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1768 law, the Department of Revenue shall transfer the sum of
 1769 \$7,000,000 from the Discretionary Sales Surtax Clearing Trust
 1770 Fund's separate account for Hillsborough County, to the
 1771 department's Operating Trust Fund. For the 2023-2024 fiscal
 1772 year, the nonrecurring sums of \$6,214,557 for legal services and
 1773 \$785,443 for administrative costs are appropriated from the
 1774 Operating Trust Fund to the Department of Revenue for
 1775 expenditures associated with implementing this act.

1776 Section 35. (1) The Department of Revenue is authorized,
 1777 and all conditions are deemed met, to adopt emergency rules
 1778 pursuant to s. 120.54(4), Florida Statutes, to implement the
 1779 amendments made by this act to ss. 212.031 and 212.08, Florida
 1780 Statutes; the creation by this act of ss. 220.199 and 220.1991,
 1781 Florida Statutes; and the creation by this act of the temporary
 1782 tax exemptions for ENERGY STAR appliances, and gas ranges and
 1783 cooktops. Notwithstanding any other provision of law, emergency
 1784 rules adopted pursuant to this subsection are effective for 6
 1785 months after adoption and may be renewed during the pendency of
 1786 procedures to adopt permanent rules addressing the subject of
 1787 the emergency rules.

1788 (2) This section shall take effect upon this act becoming
 1789 a law and expires July 1, 2026.

1790 Section 36. The amendments made by this act to s. 212.054
 1791 apply retroactively to January 1, 2018.

1792 Section 37. Except as otherwise provided in this act and

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1793 | except for this section, which shall take effect upon this act
1794 | becoming a law, this act shall take effect July 1, 2023.